

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1975 Operators of Games of Chance and Their Suppliers
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**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1975 Operators of Games of Chance and Their Suppliers

a) Operators Of Games Of Chance

Persons who engage in conducting raffles or other games of chance are not engaged in the business of selling tangible personal property at retail to the extent of such activities and are not required to remit Retailers' Occupation Tax measured by their receipts from the operation of such games of chance. These cases must be distinguished from those in which vending machines are used for selling tangible personal property at retail (see Section 130.2135 of this Part).

b) Suppliers Of Operators Of Games Of Chance

Persons who engage in selling tangible personal property to operators of raffles, punch boards, mechanical gambling devices and other games of chance, for disposition to players in the course of the operation of such games of chance, are engaged in the business of selling tangible personal property at retail and incur Retailers' Occupation Tax liability when making such sales. The same is true of persons who engage in selling gambling devices themselves (such as punch boards, slot machines, wheels, paddles and other gambling devices) to operators of games of chance for use in the conduct of such games or gambling enterprises.

c) Other Gaming Acts

For information on bingo, see Part 430 of this Title, the Bingo License and Tax Act, for information on pull tabs and jar games, see Part 432 of this Title, the Pull Tabs and Jar Games Act, for information on charitable games, see 86 Ill. Adm. Code 435, the Charitable Games Act, and for information on coin-in-the-slot-operated amusement devices and redemption machines, see 86 Ill. Adm. Code 460, Coin-Operated Amusement Device Tax.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)